



3013 (02-02-05)

ANNUAL REPORT

OF

Name: BROWN DEER WATER PUBLIC UTILITY

Principal Office: 4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406

For the Year Ended: DECEMBER 31, 2007

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MICHAEL RAU of
(Person responsible for accounts)

BROWN DEER WATER PUBLIC UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/17/2008
(Date)

SUPERINTENDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BROWN DEER WATER PUBLIC UTILITY

Utility Address: 4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406

When was utility organized? 11/18/1957

Report any change in name:

Effective Date:

Utility Web Site: www.browndeerwi.org

Utility employee in charge of correspondence concerning this report:

Name: MICHAEL RAU

Title: SUPERINTENDENT

Office Address:

4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223

Telephone: (414) 371 - 3080

Fax Number: (414) 371 - 3045

E-mail Address: mrau@browndeerwi.org

Individual or firm, if other than utility employee, preparing this report:

Name: DONALD ESCHE

Title: WATER COMMISSIONER

Office Address:

8189 N. 54 STREET
BROWN DEER, WI 53223

Telephone: (414) 355 - 5187

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name: WALTER BAEHR

Title: PRESIDENT

Office Address: 4

5125 W. CHURCHILL LN.
BROWN DEER, WI 53223

Telephone: (414) 354 - 4553

Are records of utility audited by individuals or firms, other than utility employee? YES

Fax Number: () -

Individual or firm, if other than utility employee, auditing utility records:

Name: DONALD VILIONE

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY

115 S 84TH STREET
MILWAUKEE, WI 53214-1475

Telephone: (414) 777 - 5424

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

Telephone: () -

Fax Number: () -

E-mail Address:

Name: MICHAEL RAU

Title: ACTING SUPERINTENDENT

Office Address:

4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406

Telephone: (414) 371 - 3080

Fax Number: (414) 371 - 3045

E-mail Address: mr.au@browndeerwi.org

Name of utility commission/committee: BROWN DEER WATER COMMISSION

Names of members of utility commission/committee:

MR. WALTER BAEHR, PRESIDENT

MR. DONALD ESCHE

MR. KEN HARMON

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? **NO**
SECRETARY

If "yes," has the municipality by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? **NO**

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **YES**

Provide the following information regarding the provider(s) of contract services:

Firm Name: WE ENERGIES ESSENTIAL SERVICES
P.O. BOX 2046
MILWAUKEE, WI 53201

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates: 2/1/2004 12/31/2012

Provide a brief description of the nature of Contract Operations being provided:

Provide daily operations management for water utility. Contract has a termination clause instead of an end date. The end date entered above is only to create the record.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,496,354	1,484,804	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,028,576	996,441	2
Depreciation Expense (403)	133,001	120,355	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	182,680	172,931	5
Total Operating Expenses	1,344,257	1,289,727	
Net Operating Income	152,097	195,077	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	152,097	195,077	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	54,879	47,069	10
Miscellaneous Nonoperating Income (421)	1,500	458,449	11
Total Other Income	56,379	505,518	
Total Income	208,476	700,595	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(53,713)	(53,713)	12
Other Income Deductions (426)	95,905	92,493	13
Total Miscellaneous Income Deductions	42,192	38,780	
Income Before Interest Charges	166,284	661,815	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	552	503	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	37,886	28,610	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	38,438	29,113	
Net Income	127,846	632,702	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,624,835	5,992,133	20
Balance Transferred from Income (433)	127,846	632,702	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,752,681	6,624,835	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,496,354		1,496,354	1
Total (Acct. 400):	1,496,354	0	1,496,354	
Operation and Maintenance Expense (401-402):				
Derived	1,028,576		1,028,576	2
Total (Acct. 401-402):	1,028,576	0	1,028,576	
Depreciation Expense (403):				
Derived	133,001		133,001	3
Total (Acct. 403):	133,001	0	133,001	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	182,680		182,680	5
Total (Acct. 408):	182,680	0	182,680	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	152,097	0	152,097	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON CASH DEPOSITS	54,879	0	54,879 11
Total (Acct. 419):	54,879	0	54,879
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,500	1,500 12
NONE	0	0	0 13
Total (Acct. 421):	0	1,500	1,500
TOTAL OTHER INCOME:	54,879	1,500	56,379
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(53,713)	[REDACTED]	(53,713) 14
NONE	0	0	0 15
Total (Acct. 425):	(53,713)	0	(53,713)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	95,905	95,905 16
NONE	0	0	0 17
Total (Acct. 426):	0	95,905	95,905
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(53,713)	95,905	42,192
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
1999 AND 2006 BONDS	552	[REDACTED]	552 19
Total (Acct. 428):	552	0	552
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	37,886	[REDACTED]	37,886 21
Total (Acct. 430):	37,886	0	37,886

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	38,438	0	38,438
NET INCOME:	222,251	(94,405)	127,846
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,021,681	4,603,154	6,624,835 24
Total (Acct. 216):	2,021,681	4,603,154	6,624,835
Balance Transferred from Income (433):			
Derived	222,251	(94,405)	127,846 25
Total (Acct. 433):	222,251	(94,405)	127,846
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,243,932	4,508,749	6,752,681

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,496,354	0	0	0	1,496,354	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	280				280	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,496,074	0	0	0	1,496,074	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	100,292		100,292	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	23,557		23,557	5
Merchandising and jobbing			0	6
Other nonutility expenses	13,469		13,469	7
Water utility plant accounts	14,714		14,714	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	152,032	0	152,032	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,688,126	10,233,775	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,417,587	3,227,585	2
Net Utility Plant	7,270,539	7,006,190	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	7,270,539	7,006,190	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	5,246	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	5,246	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	341,139	592,452	9
Total Other Property and Investments	341,139	592,452	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	379,957	276,605	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	588,382	559,638	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	88,484	135,676	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	109,463	88,164	18
Materials and Supplies (151-163)	22,319	23,380	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,188,605	1,083,463	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,046	5,598	24
Other Deferred Debits (182-186)	70,536	141,073	25
Total Deferred Debits	75,582	146,671	
Total Assets and Other Debits	8,875,865	8,828,776	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	149,117	149,117	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	6,752,681	6,624,835	28
Total Proprietary Capital	6,901,798	6,773,952	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	773,600	817,400	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	773,600	817,400	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	76,814	57,068	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	178,658	170,036	36
Interest Accrued (237)	8,022	19,487	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	147	945	41
Total Current and Accrued Liabilities	263,641	247,536	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	915,527	969,209	44
Total Deferred Credits	915,527	969,209	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	21,299	20,679	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	21,299	20,679	
Total Liabilities and Other Credits	8,875,865	8,828,776	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	10,233,775	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,772,967	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,912,102	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	3,057				9
Total Utility Plant	10,688,126	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,012,554	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,405,033	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	3,417,587	0	0	0	
Net Utility Plant	7,270,539	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,890,003				1,890,003	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	133,001				133,001	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	38,779				38,779	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,616				2,616	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	174,396	0	0	0	174,396	16
Debits during year						17
Book cost of plant retired	51,844				51,844	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	51,844	0	0	0	51,844	25
Balance end of year (111.1)	2,012,555	0	0	0	2,012,555	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,337,582				1,337,582	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	95,905				95,905	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	95,905	0	0	0	95,905	16
Debits during year						17
Book cost of plant retired	28,454				28,454	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	28,454	0	0	0	28,454	25
Balance end of year (111.1)	1,405,033	0	0	0	1,405,033	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
OLD PUMP HOUSES	5,246		5,246	0	2
Total Nonutility Property (121)	5,246	0	5,246	0	
Less accum. prov. depr. & amort. (122)	5,246		5,246	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	22,319	23,380
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	22,319	23,380

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 G.O. NOTES	353	428	2,209	1
2006 G.O. BONDS	199	428	2,837	2
Total			5,046	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	149,117	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>149,117</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. NOTES	04/01/1999	04/01/2014	4.20%	243,600	1
G.O. BONDS	04/01/2006	04/01/2022	4.03%	530,000	2
Total for Account 223				773,600	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	170,036	1
Accruals:		
Charged water department expense	182,680	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	182,680	
Taxes paid during year:		
County, state and local taxes	162,529	6
Social Security taxes	9,879	7
PSC Remainder Assessment	1,650	8
Other (explain):		
NONE		9
Total payments and other debits	174,058	
Balance end of year	178,658	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2006 G.O. BONDS	16,525	26,974	38,115	5,384	2
99 G.O. NOTES	2,962	10,912	11,236	2,638	3
Subtotal	19,487	37,886	49,351	8,022	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	19,487	37,886	49,351	8,022	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
GO NOTES AND INTEREST RETIREMENT FUND	29,673	3
GO BONDS AND INTEREST RETIREMENT FUND	24,817	4
Total (Acct. 125):	54,490	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE FOR CONSTRUCTION	113,876	6
RESERVE FOR STANDPIPE MAINTENANCE	172,773	7
Total (Acct. 128):	286,649	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	88,484	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	88,484	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT ACCOUNTS ON TAX ROLL	109,463	18
Total (Acct. 145):	109,463	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED STANDPIPE PAINTING	70,536	24
Total (Acct. 186):	70,536	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	859,401	26
DEFERRED RENT	56,026	27
DEFERRED INCOME	100	28
Total (Acct. 253):	915,527	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,522,330	0	0	0	4,522,330	1
Materials and Supplies	22,849	0	0	0	22,849	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,951,279	0	0	0	1,951,279	4
Customer Advances for Construction					0	5
Regulatory Liability	886,257	0	0	0	886,257	6
NONE					0	7
Average Net Rate Base	1,707,643	0	0	0	1,707,643	
Net Operating Income	152,097	0	0	0	152,097	8
Net Operating Income as a percent of						
Average Net Rate Base	8.91%	N/A	N/A	N/A	8.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	913,114	0	0	0	913,114	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	53,713	0	0	0	53,713	3
Other (specify):						
NONE					0	4
Balance End of Year	859,401	0	0	0	859,401	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

None

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

None

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Unamortized Standpipe painting authorized on Feb. 10, 2003 by the PSC.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

None

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

KATHRYN KASZA, TREASURER/COMPTROLLER, IS NO LONGER WITH THIS MUNICIPALITY. MR. MICHAEL RAU IS IN CHARGE OF CORRESPONDENCE CONCERNING THIS REPORT AND MR. DONALD ESCHE, WATER COMMISSIONER, IS PREPARING THIS REPORT.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,380,392	1,383,564	1
Total Sales of Water	1,380,392	1,383,564	
Other Operating Revenues			
Forfeited Discounts (470)	21,775	19,247	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	83,968	72,554	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	10,219	9,439	6
Total Other Operating Revenues	115,962	101,240	
Total Operating Revenues	1,496,354	1,484,804	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	626,608	609,241	7
Pumping Expenses (620-633)	5,655	4,207	8
Water Treatment Expenses (640-652)	14,259	15,326	9
Transmission and Distribution Expenses (660-678)	240,995	227,650	10
Customer Accounts Expenses (901-905)	24,044	17,337	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	117,015	122,680	13
Total Operation and Maintenance Expenses	1,028,576	996,441	
Other Operating Expenses			
Depreciation Expense (403)	133,001	120,355	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	182,680	172,931	16
Total Other Operating Expenses	315,681	293,286	
Total Operating Expenses	1,344,257	1,289,727	
NET OPERATING INCOME	152,097	195,077	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,362	210,414	597,392	4
Commercial	275	179,246	344,991	5
Industrial	16	58,743	98,891	6
Total Metered Sales to General Customers (461)	3,653	448,403	1,041,274	
Private Fire Protection Service (462)	122		45,429	7
Public Fire Protection Service (463)	3,536		272,845	8
Other Sales to Public Authorities (464)	16	6,722	20,844	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,327	455,125	1,380,392	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	272,845	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	272,845	
Forfeited Discounts (470):		
Customer late payment charges	21,775	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	21,775	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTS RECEIVED FROM SPACE ON STANDPIPE TO VARIOUS PHONE COMPANIES	83,968	8
Total Rents from Water Property (472)	83,968	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,540	10
Other (specify): PAYMENT IN LIEU OF PHONE SERVICE	2,679	11
Total Other Water Revenues (474)	10,219	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	606,394	593,420	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	327	0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)	19,887	15,821	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	626,608	609,241	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	2,811	2,529	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		77	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	660	1,558	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	2,184	43	25
Total Pumping Expenses	5,655	4,207	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	3,834	5,712	26
Chemicals (641)	3,495	3,280	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	5,586	5,816	28
Miscellaneous Expenses (643)	1,344	518	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	14,259	15,326	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	9,814	10,818	34
Storage Facilities Expenses (661)	4,434	1,798	35
Transmission and Distribution Lines Expenses (662)	25,463	27,694	36
Meter Expenses (663)	4,085	4,996	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	17,319	14,459	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	8,370	8,998	41
Maintenance of Structures and Improvements (671)		70	42
Maintenance of Distribution Reservoirs and Standpipes (672)	70,737	70,536	43
Maintenance of Transmission and Distribution Mains (673)	67,731	61,634	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	7,098	4,730	46
Maintenance of Meters (676)	547	680	47
Maintenance of Hydrants (677)	15,574	12,917	48
Maintenance of Miscellaneous Plant (678)	9,823	8,320	49
Total Transmission and Distribution Expenses	240,995	227,650	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	3,641	3,695	50
Meter Reading Labor (902)	6,353	5,365	51
Customer Records and Collection Expenses (903)	11,362	7,255	52
Uncollectible Accounts (904)	280	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	2,408	1,022	54
Total Customer Accounts Expenses	24,044	17,337	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,523	17,744	56
Office Supplies and Expenses (921)	11,057	11,005	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	15,643	19,563	59
Property Insurance (924)	9,388	8,325	60
Injuries and Damages (925)	8,037	6,502	61
Employee Pensions and Benefits (926)	41,239	35,281	62
Regulatory Commission Expenses (928)		4,326	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	5,128	13,364	65
Rents (931)	7,000	6,570	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	117,015	122,680	
Total Operation and Maintenance Expenses	1,028,576	996,441	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		178,658	170,045	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,508	9,421	2
Net property tax equivalent		171,150	160,624	
Social Security		9,879	11,129	3
PSC Remainder Assessment		1,651	1,178	4
Other (specify): NONE			0	5
Total tax expense		182,680	172,931	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219331				3
County tax rate	mills		5.026271				4
Local tax rate	mills		8.551424				5
School tax rate	mills		13.491426				6
Voc. school tax rate	mills		2.290252				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.656156				9
Total tax rate	mills		31.234860				10
Less: state credit	mills		2.243489				11
Net tax rate	mills		28.991371				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.551424				14
Combined School Tax Rate	mills		15.781678				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.333102				17
Total Tax Rate	mills		31.234860				18
Ratio of Local and School Tax to Total	dec.		0.779037				19
Total tax net of state credit	mills		28.991371				20
Net Local and School Tax Rate	mills		22.585342				21
Utility Plant, Jan. 1	\$	10,233,775	10,233,775				22
Materials & Supplies	\$	23,380	23,380				23
Subtotal	\$	10,257,155	10,257,155				24
Less: Plant Outside Limits	\$	37,051	37,051				25
Taxable Assets	\$	10,220,104	10,220,104				26
Assessment Ratio	dec.		0.774000				27
Assessed Value	\$	7,910,360	7,910,360				28
Net Local & School Rate	mills		22.585342				29
Tax Equiv. Computed for Current Year	\$	178,658	178,658				30
Tax Equivalent per 1994 PSC Report	\$	164,448					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	178,658					34

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	38,674		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	38,674	0	
PUMPING PLANT			
Land and Land Rights (320)	4,970		12
Structures and Improvements (321)	155,090		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	197,531		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	357,591	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	149,730	4,112	22
Water Treatment Equipment (332)	75,102	2,489	23
Total Water Treatment Plant	224,832	6,601	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			38,674 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	38,674
PUMPING PLANT			
Land and Land Rights (320)			4,970 12
Structures and Improvements (321)			155,090 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			197,531 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	357,591
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)	2,000		151,842 22
Water Treatment Equipment (332)	2,000		75,591 23
Total Water Treatment Plant	4,000	0	227,433

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,683		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	270,190		26
Transmission and Distribution Mains (343)	1,592,933	342,588	27
Fire Mains (344)	0		28
Services (345)	318,523	94,107	29
Meters (346)	749,852	32,316	30
Hydrants (348)	146,484	26,184	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,084,665	495,195	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	132,280		34
Office Furniture and Equipment (391)	16,379		35
Computer Equipment (391.1)	85,859	43,873	36
Transportation Equipment (392)	124,062		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	53,056		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	76,250		41
Communication Equipment (397)	4,756	7,448	42
SCADA Equipment (397.1)	73,290		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	565,932	51,321	
Total utility plant in service directly assignable	4,271,694	553,117	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,271,694	553,117	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			6,683 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			270,190 26
Transmission and Distribution Mains (343)			1,935,521 27
Fire Mains (344)			0 28
Services (345)			412,630 29
Meters (346)	33,265		748,903 30
Hydrants (348)	303		172,365 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	33,568	0	3,546,292
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			132,280 34
Office Furniture and Equipment (391)			16,379 35
Computer Equipment (391.1)	10,435		119,297 36
Transportation Equipment (392)			124,062 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			53,056 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			76,250 41
Communication Equipment (397)	3,841		8,363 42
SCADA Equipment (397.1)			73,290 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	14,276	0	602,977
Total utility plant in service directly assignable	51,844	0	4,772,967
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	51,844	0	4,772,967

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,591,708		27
Fire Mains (344)	0		28
Services (345)	889,218	1,500	29
Meters (346)	7,020		30
Hydrants (348)	451,110		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,939,056	1,500	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,939,056	1,500	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,939,056	1,500	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	20,919		4,570,789 27
Fire Mains (344)			0 28
Services (345)	6,600		884,118 29
Meters (346)			7,020 30
Hydrants (348)	935		450,175 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	28,454	0	5,912,102
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	28,454	0	5,912,102
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	28,454	0	5,912,102

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	32,449	2.50%	967	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	32,449		967	
PUMPING PLANT				
Structures and Improvements (321)	128,022	2.50%	3,877	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	197,531	3.30%	0	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	325,553		3,877	
WATER TREATMENT PLANT				
Structures and Improvements (331)	11,737	3.20%	4,825	16
Water Treatment Equipment (332)	11,150	6.00%	4,521	17
Total Water Treatment Plant	22,887		9,346	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	180,773	1.90%	5,134	19
Transmission and Distribution Mains (343)	243,514	1.30%	22,935	20
Fire Mains (344)	0			21
Services (345)	99,759	2.09%	10,602	22
Meters (346)	589,660	7.75%	59,031	23
Hydrants (348)	37,982	2.20%	3,507	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					33,416	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	33,416	
321					131,899	8
322					0	9
323					0	10
324					0	11
325					197,531	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	329,430	
331	2,000				14,562	16
332	2,000				13,671	17
	4,000	0	0	0	28,233	
341					0	18
342					185,907	19
343					266,449	20
344					0	21
345					110,361	22
346	33,265		2,616		618,042	23
348	303				41,186	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,151,688		101,209	
GENERAL PLANT				
Structures and Improvements (390)	53,994	29.00%	3,836	26
Office Furniture and Equipment (391)	16,379	5.80%	0	27
Computer Equipment (391.1)	85,859	20.00%	20,517	28
Transportation Equipment (392)	76,631	13.30%	16,491	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	48,946	5.80%	3,078	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	26,878	7.50%	5,719	33
Communication Equipment (397)	4,756	10.00%	656	34
SCADA Equipment (397.1)	43,983	8.30%	6,083	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0			37
Total General Plant	357,426		56,380	
Total accum. prov. directly assignable	1,890,003		171,779	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,890,003		171,779	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>33,568</u>	0	2,616	0	<u>1,221,945</u>
390					57,830 26
391					16,379 27
391.1	10,435				95,941 28
392					93,122 29
393					0 30
394					52,024 31
395					0 32
396					32,597 33
397	3,841				1,571 34
397.1					50,066 35
398					0 36
399					0 37
	<u>14,276</u>	0	0	0	<u>399,530</u>
	<u>51,844</u>	0	2,616	0	<u>2,012,554</u>
					0 38
	<u>51,844</u>	0	2,616	0	<u>2,012,554</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	840,398	1.30%	59,556
Fire Mains (344)	0		21
Services (345)	359,969	2.90%	25,733
Meters (346)	2,457	10.00%	702
Hydrants (348)	134,758	2.20%	9,914

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	20,919				879,035 20
344					0 21
345	6,600				379,102 22
346					3,159 23
348	935				143,737 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,337,582		95,905
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,337,582		95,905
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,337,582		95,905

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	28,454	0	0	0	1,405,033
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	28,454	0	0	0	1,405,033
					0 38
	28,454	0	0	0	1,405,033

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	41,507			41,507	1
February	33,974			33,974	2
March	35,231			35,231	3
April	36,205			36,205	4
May	41,873			41,873	5
June	47,707			47,707	6
July	56,609			56,609	7
August	47,446			47,446	8
September	38,724			38,724	9
October	42,442			42,442	10
November	35,223			35,223	11
December	32,957			32,957	12
Total annual pumpage	489,898	0	0	489,898	
Less: Water sold				455,125	13
Volume pumped but not sold				34,773	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				7,905	16
Volume related to equipment/system malfunction				1,045	17
Non-utility volume NOT included in water sales				192	18
Total volume not sold but accounted for				9,142	19
Volume pumped but unaccounted for				25,631	20
Percent of water lost				5%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,469	24
Date of maximum: 7/7/2007					25
Cause of maximum:					26
HOT DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,162	27
Date of minimum: 4/8/2007					28
Total KWH used for pumping for the year				63,571	29
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					30
Point of Delivery: 43RD & CALUMET RD. AND 60TH & BRADLEY RD.					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NONE	0.	0	0	0	No	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP # 62	PUMP # 63	PUMP #41	1
Location	60 & BRADLEY RD.	60 & BRADLEY RD.	43 & CALUMET RD.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1980	1980	1980	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,900	1,900	1,500	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	9 10
Year Installed	1980	1980	1980	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #42	PUMP #43	PUMP #61	14
Location	43 & CALUMET RD.	43 & CALUMET RD.	60 & BRADLEY RD.	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1980	1980	1980	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,500	1,900	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	22 23
Year Installed	1980	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	25	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	43 & CALUMET RD.	60TH & BRADLEY		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S			3
Year constructed	1965			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	110			6
Total capacity in gallons (actual)	2,000,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	370	0	0	0	370	1
M	D	6.000	141,428	0	4,167	0	137,261	2
P	D	6.000	1,539	0	0	0	1,539	3
M	D	8.000	73,759	0	0	0	73,759	4
P	D	8.000	43,332	4,170	0	0	47,502	5
M	D	10.000	13,353	0	0	0	13,353	6
P	D	10.000	3,642	0	0	0	3,642	7
M	D	12.000	49,656	0	0	0	49,656	8
P	D	12.000	3,824	0	0	0	3,824	9
M	D	16.000	24,605	0	0	0	24,605	10
P	D	16.000	1,340	0	0	0	1,340	11
Total Within Municipality			356,848	4,170	4,167	0	356,851	
Total Utility			356,848	4,170	4,167	0	356,851	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,787	0	72	0	1,715	3	1
M	1.000	1,425	0	0	0	1,425		2
P	1.000	37	0	0	0	37		3
P	1.250	170	65	0	0	235		4
M	1.250	19	0	0	0	19		5
M	1.500	35	0	4	0	31		6
P	1.500	9	10	0	0	19		7
P	2.000	4	0	0	0	4		8
M	2.000	75	0	0	0	75		9
M	3.000	7	0	0	0	7		10
M	4.000	1	0	0	0	1		11
P	4.000	7	0	0	0	7		12
M	6.000	11	0	0	0	11		13
P	6.000	19	1	0	0	20		14
M	8.000	16	0	0	0	16		15
P	8.000	7	0	0	0	7		16
M	10.000	10	0	0	0	10		17
P	10.000	2	0	0	0	2		18
M	12.000	1	0	0	0	1		19
Total Utility		3,642	76	76	0	3,642	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,311	180	200	0	3,291	205	1
0.750	280	0	1	0	279	4	2
1.000	76	0	0	0	76	0	3
1.500	71	0	0	0	71	4	4
2.000	75	2	0	0	77	0	5
3.000	22	0	0	0	22	0	6
4.000	5	0	0	0	5	0	7
6.000	2	0	0	0	2	2	8
8.000	6	0	0	0	6	6	9
10.000	0	0	0	0	0	0	10
14.000	1	0	0	0	1	1	11
Total:	3,849	182	201	0	3,830	222	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,166	66	0	0	1	58	3,291	1
0.750	202	36	1	1	0	39	279	2
1.000	4	56	4	2	2	8	76	3
1.500	0	53	3	3	2	10	71	4
2.000	0	49	5	8	1	14	77	5
3.000	0	16	1	0	4	1	22	6
4.000	0	3	0	2	0	0	5	7
6.000	0	2	0	0	0	0	2	8
8.000	0	0	2	0	4	0	6	9
10.000	0	0	0	0	0	0	0	10
14.000	0	0	0	0	1	0	1	11
Total:	3,372	281	16	16	15	130	3,830	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	663	7	5		665	2
Total Fire Hydrants	663	7	5	0	665	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	650
Number of distribution system valves end of year:	888
Number of distribution valves operated during year:	759

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

There were no sales for resale in 2007.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rates-Non-Local is the rate for the Milwaukee Metropolitan Sewer District.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

The increase in Main is due to a 4,170 foot relay in 2007. The project was financed by funds from the proceeds of the 2006 bond issue and from utility funds.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The 2007 main relay was financed with proceeds from the 2006 bond issue and from utility cash.

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

One inch or smaller meters are replaced every 15 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES
